

EXHIBIT 40

RE: Aaron Blecker

Cheema, Bik [bcheema@bakerlaw.com]

Sent: Thursday, July 17, 2014 1:41 PM

To: Chaitman, Helen Davis

Cc: Gorchkova, Julie; Blanco, Lourdes; Brown, Seanna R. [sbrown@bakerlaw.com]

Helen,

As we have previously indicated, we produced all documents in the Trustee's possession, custody, and control that relate to Mr. Blecker's accounts and were responsive to the subpoena.

We did not produce any cancelled checks for Mr. Blecker because there are no such documents in the Trustee's possession, custody, or control that have been identified to date.

Thanks,

Bik

From: Chaitman, Helen Davis [hchaitman@bplegal.com]

Sent: Wednesday, July 16, 2014 1:55 PM

To: Cheema, Bik

Cc: Gorchkova, Julie; Blanco, Lourdes; Brown, Seanna R.

Subject: RE: Aaron Blecker

I just would like an answer to my question: Does the Trustee have the cancelled checks reflected on Mr. Blecker's statements?

From: Cheema, Bik [bcheema@bakerlaw.com]

Sent: Wednesday, July 16, 2014 12:36 PM

To: Chaitman, Helen Davis

Cc: Gorchkova, Julie; Blanco, Lourdes; Brown, Seanna R.

Subject: RE: Aaron Blecker

Dear Helen,

In response to Aaron Blecker's requests for the production of documents received on June 20, 2014, the Trustee provided the following documentation on July 8, 2014:

BLMIS customer files for Mr. Blecker's BLMIS accounts including those accounts that transferred funds into Mr. Blecker's accounts (1B0156, 1B0157, 1B0022, 1B0023), containing customer agreements, BLMIS statements, and related documents.

The Trustee has produced all documents responsive to your Document Request concerning Mr. Blecker's Accounts that the Trustee, to date, has identified.

Please let me know if you would like to set up a call to discuss further.

Regards,

Bik

From: Chaitman, Helen Davis [hchaitman@bplegal.com]

Sent: Friday, July 11, 2014 6:19 PM

To: Cheema, Bik; Blanco, Lourdes
Cc: Gorchkova, Julie; Brown, Seanna R.
Subject: RE: Aaron Blecker

Bik: We found no cancelled checks in your production for Mr. Blecker. Please confirm that there are no cancelled checks evidencing the purported withdrawals to Mr. Blecker. It was my understanding that Madoff had warehoused his bank records from the 1980's and 1990's. Are you certain these checks are not in the Trustee's possession or control?

Helen Davis Chaitman

Shareholder

Becker & Poliakoff
45 Broadway, 8th Floor | New York, NY 10006
Tel: 212.599.3322 | Cell: 908.303.4568 | Fax: 212.557.0295
[E-Mail](#) | [Website](#)



IRS Circular 230 disclosure:

To ensure compliance with requirements imposed by the IRS, we inform you that any U.S. federal tax advice contained in this communication (including any attachments) is not intended or written to be used, and cannot be used, for the purpose of (i) avoiding penalties under the Internal Revenue Code or (ii) promoting, marketing or recommending to another party any transaction or matter addressed herein.

Privileged Information: This message, together with any attachments, is intended only for the use of the individual or entity to which it is addressed and may contain information that is legally privileged, confidential and/or exempt from disclosure. If you are not the intended recipient, you are hereby notified that any use, dissemination, distribution, or copying of this message, or any attachment, is strictly prohibited. If you have received this message in error, please delete this message, along with any attachments, from your computer. Thank you.

From: Cheema, Bik [<mailto:bcheema@bakerlaw.com>]
Sent: Tuesday, July 08, 2014 4:05 PM
To: Blanco, Lourdes
Cc: Chaitman, Helen Davis; Gorchkova, Julie; Brown, Seanna R.
Subject: Aaron Blecker

Dear Lourdes,

Please see attached for the letter and responses that were sent to you today by Fed-Ex along with one disc containing the production of documents in response to your Requests dated June 20, 2014.

Regards,

Bik

From: Blanco, Lourdes [<mailto:lblanco@bplegal.com>]
Sent: Friday, June 20, 2014 03:00 PM
To: Sheehan, David J.
Cc: Chaitman, Helen Davis <hchaitman@bplegal.com>; Gorchkova, Julie <JGorchkova@bplegal.com>
Subject: In re Madoff (08-1789), Aaron Blecker - deposition notice & document demand

Dear Mr. Sheehan:

Please find attached as PDF files the deposition notice and document demand.

Thank you.

Lourdes Blanco

Paralegal

Becker & Poliakoff

45 Broadway, 8th Floor | New York, NY 10006

Tel: 212.599.3322 | Fax: 212.557.0295

[E-Mail](#) | [Website](#)

This email is intended only for the use of the party to which it is addressed and may contain information that is privileged, confidential, or protected by law. If you are not the intended recipient you are hereby notified that any dissemination, copying or distribution of this email or its contents is strictly prohibited. If you have received this message in error, please notify us immediately by replying to the message and deleting it from your computer.

Internet communications are not assured to be secure or clear of inaccuracies as information could be intercepted, corrupted, lost, destroyed, arrive late or incomplete, or contain viruses. Therefore, we do not accept responsibility for any errors or omissions that are present in this email, or any attachment, that have arisen as a result of e-mail transmission.

This email is intended only for the use of the party to which it is addressed and may contain information that is privileged, confidential, or protected by law. If you are not the intended recipient you are hereby notified that any dissemination, copying or distribution of this email or its contents is strictly prohibited. If you have received this message in error, please notify us immediately by replying to the message and deleting it from your computer.

Internet communications are not assured to be secure or clear of inaccuracies as information could be intercepted, corrupted, lost, destroyed, arrive late or incomplete, or contain viruses. Therefore, we do not accept responsibility for any errors or omissions that are present in this email, or any attachment, that have arisen as a result of e-mail transmission.

This email is intended only for the use of the party to which it is addressed and may contain information that is privileged, confidential, or protected by law. If you are not the intended recipient you are hereby notified that any dissemination, copying or distribution of this email or its contents is strictly prohibited. If you have received this message in error, please notify us immediately by replying to the message and deleting it from your computer.

Internet communications are not assured to be secure or clear of inaccuracies as information could be intercepted, corrupted, lost, destroyed, arrive late or incomplete, or contain viruses. Therefore, we do not accept responsibility for any errors or omissions that are present in this email, or any attachment, that have arisen as a result of e-mail transmission.